

**H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
EXCISE AND TAXATION INSPECTORS.
(SESSION OCTOBER-2015)**

Paper No. 3

Maximum Marks:- 100

Law relating to Allied Taxes.

Time allowed:-3 Hours.

- Note:- (1) Attempt any five questions. All questions carry equal marks.
(2) Relevant provisions of the Act and Rules must be quoted.
(3) Only Bare Acts and Rules are allowed inside the examination hall.

Q. 1 Define the following:-

- (i) Place of business (HP PGT Act).
- (ii) Agent (HP PGT Act).
- (iii) Business (HP PGT Act).
- (iv) Hotel (HP Tax on Luxuries Act).
- (v) Receipts (HP Tax on Luxuries Act).
- (vi) Information (RTI Act).
- (vii) Public Authority (RTI Act).
- (viii) Taxing Authority (CGCR Act).
- (ix) Admission to an entertainment (HP Entertainment Duty Act).
- (x) Collector (HP Entertainment Duty Rules)

(2x10=20)

Q. 2 Explain in detail the procedure prescribed

- (a) For receipt of application for seeking information, inspection of record and fee structure related to the same under HP Right to Information Rules.
- (b) The RTI Act does not apply to certain organizations but with some exceptions. Explain. Also list out the organizations exempted from the RTI Act.

(10x2=20)

- Q. 3 What is the procedure for Registration under the HP Tax on Luxuries Act. The Registration form has been amended to cater to the changing times. Discuss the changes and suggest improvements to make it more comprehensive. (20)
- Q. 4 (a) What are the powers for entry and inspection of places of entertainment under the Entertainment Duty Act. Whether the said powers are restricted to the officers of the Excise & Taxation department only. Explain
- (b) What are the provisions with respect to Refunds, Remissions and Exemptions under the HP Entertainment Tax (Cinematograph Shows) (10x2=20)
- Q. 5 Write short notes on:-
- (i) Procedure for disposal of goods detained under the CGCR Act.
- (ii) Obligations of Public Authority under the RTI Act.
- (iii) Provision related to maintenance of record through electronic data system under the Luxury Tax Act.
- (iv) Powers of Entry and Inspection under the HP PGT Act. (5x4=20)
- Q. 6 (a) Describe in detail the procedure for collection of tax by authorized persons under the CGCR Act. .
- (b) What is the procedure for scrutiny of return, assessment and audit of assessment under the CGCR Act. How would you cross verify the return filed under CGCR Act? (10x2=20)
- Q.7 Describe in detail:-
- (a) Coercive actions and penal provisions as available under the HP PGT Act.
- (b) What are the lump-sum tax rates for contract carriages and Goods carriages under the HP PGT Act. (10x2=20)
- Q.8 State whether true or false. Give very brief answer in support of your reasoning:-
- (i) The rate of tax Additional Goods Tax can be increased by more than 100% at any one time

- (ii) The Authorized person under AGT Act is required to collect tax only at the time of sale or dispatch
- (iii) Home Stay Scheme is applicable up to the year 2020
- (iv) At present no tax can be levied on Banquet Halls
- (v) Rate of tax (CGCR) on packaged drinking water is @ 7.50per 10 liters or part thereof
- (vi) Above 350 kms the tax is thrice the applicable rate in Schedule 1 of the CGCR Act
- (vii) The Commissioner can exempt any show or class of shows or any proprietor from any of the provisions of the cinematograph Shows Act
- (viii) A foreigner can obtain information under the RTI Act
- (ix) New Hotels in backward Panchayat are exempt from payment of tax w.e.f. 01.04.2013
- (x) The Defence Services are exempt from disclosure of information under the RTI Act.

(10x2=20)
